Appendix

Personal Income Tax Act of California (Calif. Stats. 1935, p. 1090; amended by Calif. Stats. 1937, p. 1831; amended by Calif. Stats. 1939, p. 2528; amended by Calif. Stats. 1941, pages 471, 3042, 3220):

Section 14(c):

"The tax, and any additions thereto, imposed by this act, shall be paid to the commissioner at Sacramento, or to his authorized representatives at any branch office. Remittances may be in the form of uncertified check, payable to the State Treasurer, during such time and under such regulations as the commissioner may prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax, and all additions thereto, the same as if such check had not been tendered."

Section 21:

"No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against this State or against any officer thereof to prevent or enjoin the assessment or collection of any tax under this act, but any taxpayer claiming that the tax computed and levied against him pursuant to Sections 18 and 19 of this act is void in whole or in part may bring an action against the commissioner for the recovery of the whole or any part of the amount paid. Such action must be filed within four years from the last date prescribed for filing the return or within one year from the date the tax was paid, whichever period expires the later; provided, however, no action shall be

filed for the recovery of a deficiency assessment unless the taxpayer has made protest to the commissioner of the computation and levy complained of under the provisions of such section.

"Within 90 days after the mailing of the notice of the commissioner's action upon any refund claim, or in case of an appeal to the State Board of Equalization, from the disallowance of any refund claim, within 90 days after the mailing of the notice of the board's determination of the appeal the taxpayer may bring an action against the commissioner on the grounds set forth in such claim for the recovery of the whole or any part of the amount claimed as an overpayment. If the commissioner fails to mail notice of action on any refund claim within six months after the claim was filed, the taxpayer may, prior to mailing of notice of action on the refund claim, consider the claim disallowed and bring an action against the commissioner on the grounds set forth in such claim for the recovery of the whole or any part of the amount claimed as an overpayment.

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If judgment is rendered against the commissioner, the amount thereof shall first be credited against any taxes and interest due from the taxpayer under this act and the remainder refunded to the taxpayer by the State Treasurer on warrants drawn by the Controller."

Section 28:

"* * * The commissioner may bring an appropriate action (whether in the form of a common law action of debt or indebitatus assumpsit, or a code or other action), in any court of competent jurisdiction in the United States or in a foreign

country, in the name of the people of the State of California, to recover the amount of any taxes and interest due under this act. The Attorney General or the counsel for the commissioner of this State must prosecute such action. * * *"

Section 31:

"(a) All moneys and remittances received by the commissioner in pursuance of the provisions of this act shall be transmitted promptly to the State Treasurer, and copies of the schedules covering such transmittals shall be furnished at the same time to the State Controller.

(b) All moneys and remittances so received and so transmitted shall be deposited, after clearance of remittances, in the State treasury and credited to the 'Personal income tax fund.'

(c) For expenditure by the commissioner in carrying out the provisions of this act there is hereby appropriated a sum of money equal to one hundred thousand dollars and three per cent, or so much thereof as may be necessary, of all other moneys deposited in the personal income tax fund * * *".

Section 32:

"(a) The commissioner shall administer and enforce the tax herein imposed, for which purpose he may divide the State into a reasonable number of districts, in each of which a branch office or offices may be maintained during all or such part of the time as may be necessary. In the establishment of such districts and offices due consideration shall be given by the commissioner to the matter of economy of administration and service to the taxpayers. * * *"